

Fill in this information to identify the case:

Debtor name **Hovatter Friedman Saputelli & Levi, LLP**

United States Bankruptcy Court for the: **DISTRICT OF NEW JERSEY**

Case number (if known) **19-31473**

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **December 2, 2019**

X

Signature of individual signing on behalf of debtor

Edward J. Hovatter

Printed name

Managing Partner

Position or relationship to debtor

Fill in this information to identify the case:Debtor name **Hovatter Friedman Saputelli & Levi, LLP**United States Bankruptcy Court for the: **DISTRICT OF NEW JERSEY**Case number (if known) **19-31473**☐ Check if this is an amended filing**Official Form 206Sum**
Summary of Assets and Liabilities for Non-Individuals

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Part 1: Summary of Assets**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. Real property: Copy line 88 from <i>Schedule A/B</i>	\$ 0.00
1b. Total personal property: Copy line 91A from <i>Schedule A/B</i>	\$ 1,087,225.71
1c. Total of all property: Copy line 92 from <i>Schedule A/B</i>	\$ 1,087,225.71

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ 0.00
3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
3a. Total claim amounts of priority unsecured claims: Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ 0.00
3b. Total amount of claims of nonpriority amount of unsecured claims: Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$ 481,194.65
4. Total liabilities Lines 2 + 3a + 3b	\$ 481,194.65

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Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
☒ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor**Current value of debtor's interest****3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. **HFSL Operating Account at Republic Bank****Checking (Operating Account)****1092****\$27,167.74**3.2. **HFSL New Jersey Trust Account at Republic Bank****Checking (Trust Account)****1068****\$38,973.20**3.3. **HFSL Merchant Account at Republic Bank****Merchant Account****1114****\$0.00****4. Other cash equivalents (Identify all)****5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$66,140.94**Part 2: Deposits and Prepayments****6. Does the debtor have any deposits or prepayments?**

- ☒ No. Go to Part 3.
☐ Yes Fill in the information below.

Part 3: Accounts receivable**10. Does the debtor have any accounts receivable?**

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- ☐ No. Go to Part 4.
☒ Yes Fill in the information below.

11. **Accounts receivable**

11a. 90 days old or less: 996,384.77 - 0.00 = \$996,384.77
face amount doubtful or uncollectible accounts

12. **Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$996,384.77

Part 4: Investments

13. **Does the debtor own any investments?**

- ☒ No. Go to Part 5.
☐ Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. **Does the debtor own any inventory (excluding agriculture assets)?**

- ☒ No. Go to Part 6.
☐ Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. **Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

- ☒ No. Go to Part 7.
☐ Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**

- ☐ No. Go to Part 8.
☒ Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture Office furniture and equipment (See Attached Schedule B-39)	<u>\$24,700.00</u>	<u>Appraisal</u>	<u>\$24,700.00</u>

40. **Office fixtures**

41. **Office equipment, including all computer equipment and communication systems equipment and software**

42. **Collectibles** *Examples:* Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$24,700.00

44. **Is a depreciation schedule available for any of the property listed in Part 7?**

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- ☐ No
☐ Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- ☐ No. Go to Part 9.
☐ Yes Fill in the information below.

Part 9: Real property

54. Does the debtor own or lease any real property?

- ☐ No. Go to Part 10.
☐ Yes Fill in the information below.

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- ☐ No. Go to Part 11.
☐ Yes Fill in the information below.

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.
☐ Yes Fill in the information below.

Current value of
debtor's interest

71. **Notes receivable**
Description (include name of obligor)

72. **Tax refunds and unused net operating losses (NOLs)**
Description (for example, federal, state, local)

73. **Interests in insurance policies or annuities**

74. **Causes of action against third parties (whether or not a lawsuit has been filed)**

Cause of action against Receiver Charles N. Persing

Unknown

Nature of claim Breach of fiduciary duty

Amount requested \$0.00

Pending litigation against Vincent Masso

Unknown

Nature of claim Collection of monies owed

Amount requested \$100,000.00

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Pending litigation against Mario Famulo

Unknown

Nature of claim	<u>Collection of monies owed</u>
Amount requested	<u>\$73,156.35</u>

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

Claim against D. Max Friedman, Esquire for breach of fiduciary duty, contribution, breach of contract, fraud, and fraud in the inducement.

Unknown

Nature of claim	
Amount requested	<u>\$0.00</u>

Claim against Gary W. Levi, Esquire for breach of fiduciary duty, breach of contract, and fraudulent transfers.

Unknown

Nature of claim	
Amount requested	<u>\$0.00</u>

Claim against Marc H. Stofman, Esquire for breach of fiduciary duty and breach of contract.

Unknown

Nature of claim	
Amount requested	<u>\$0.00</u>

76. **Trusts, equitable or future interests in property**

77. **Other property of any kind not already listed** *Examples: Season tickets, country club membership*

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$0.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

☒ No
☐ Yes

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Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	<u>\$66,140.94</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	<u>\$0.00</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	<u>\$996,384.77</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	<u>\$0.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	<u>\$24,700.00</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	<u>\$0.00</u>	
88. Real property. <i>Copy line 56, Part 9.....></i>		<div><u>\$0.00</u></div>
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	<u>\$0.00</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ <u>\$0.00</u>	
91. Total. Add lines 80 through 90 for each column	<div><u>\$1,087,225.71</u></div>	+ 91b. <div><u>\$0.00</u></div>
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		<div><u>\$1,087,225.71</u></div>

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Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

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Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☒ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☐ Yes. Fill in all of the information below.

Fill in this information to identify the case:Debtor name **Hovatter Friedman Saputelli & Levi, LLP**United States Bankruptcy Court for the: **DISTRICT OF NEW JERSEY**Case number (if known) **19-31473**☐ Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims****12/15**

Be as complete and accurate as possible. Use Part 1 for creditors with **PRIORITY** unsecured claims and Part 2 for creditors with **NONPRIORITY** unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims**1. Do any creditors have priority unsecured claims?** (See 11 U.S.C. § 507).☒ No. Go to Part 2.☐ Yes. Go to line 2.**Part 2: List All Creditors with NONPRIORITY Unsecured Claims****3. List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address Bederson LLP 347 Mt. Pleasant Avenue West Orange, NJ 07052 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Accounting services incurred by Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$176,000.00
3.2	Nonpriority creditor's name and mailing address C. Martino, Inc. 72 2nd Avenue Paterson, NJ 07514 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Storage fees at the request of Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Unknown
3.3	Nonpriority creditor's name and mailing address Canon Financial Services, Inc. 158 Gaither Drive Mount Laurel, NJ 08054 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Copier - termination costs as per Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$4,803.47
3.4	Nonpriority creditor's name and mailing address Charles Persing, Receiver Bederson, LLP 347 Mount Pleasant Avenue West Orange, NJ 07052 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Receiver costs and fees</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$176,000.00

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3.5	Nonpriority creditor's name and mailing address Commerical Insurance Partners, Inc. 225 Banyon Blvd., Suite 210 Naples, FL 34102 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>Unknown</u>
3.6	Nonpriority creditor's name and mailing address Edward J. Hovatter, Esquire 9 E. Aberdeen Road Ocean City, NJ 08226 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Capital Call</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$5,000.00</u>
3.7	Nonpriority creditor's name and mailing address Gary Schafkopf, Esquire 11 Bala Ave Bala Cynwyd, PA 19004 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>Unknown</u>
3.8	Nonpriority creditor's name and mailing address Gary W. Levi, Esquire 5 Penny Lane Medford, NJ 08055 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$50,000.00</u>
3.9	Nonpriority creditor's name and mailing address Gellert Scali Busenkell & Brown, LLC 1628 John F. Kennedy Blvd., Suite 1901 Philadelphia, PA 19103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Legal Fees incurred representing Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$52,590.38</u>
3.10	Nonpriority creditor's name and mailing address HBK CPAs & Consultants 220 Lake Drive East Suite 205 Cherry Hill, NJ 08002 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Accounting Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>\$12,337.50</u>
3.11	Nonpriority creditor's name and mailing address Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>2017, 2018 and 2019 Liabilities</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	<u>Unknown</u>

3.12	Nonpriority creditor's name and mailing address J. Scott Watson, P.C. Gregory Allard, Esquire 24 Regency Plaza Glen Mills, PA 19342 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Counsel fees and/or costs incurred by Reciever Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.13	Nonpriority creditor's name and mailing address Joseph A. Molinaro, LLC Joseph A. Molinaro, Esquire 648 Wyckoff Avenue Wyckoff, NJ 07481 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Counsel fees and/or costs incurred by Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.14	Nonpriority creditor's name and mailing address Kenneth & Randi Friedman 836 Matlock Drive Moorestown, NJ 08057 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: ____ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.15	Nonpriority creditor's name and mailing address M&D Bookkeeping & Accounting Services 19 Oleander Court Mount Laurel, NJ 08054 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Bookkeeping services incurred by Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.16	Nonpriority creditor's name and mailing address Madison Ventures, LLC c/o Mary Williamson Chatten 3223 Route 38 Mount Laurel, NJ 08054 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Former Landlord</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.17	Nonpriority creditor's name and mailing address P.C. Support, Inc. P.O. Box 1047 Hockessin, DE 19707 Date(s) debt was incurred <u>January 2019</u> Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Service used by Receiver Persing to assist in preparing statements and invoices for billed and unbilled time.</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,463.30
3.18	Nonpriority creditor's name and mailing address Stark & Stark Jennifer D. Gould, Esquire 777 Township Line Road, Suite 120 Yardley, PA 19067-5559 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Counsel fees and/or costs incurred by Receiver Persing</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

3.19	Nonpriority creditor's name and mailing address State of New Jersey NJ Division of Taxation Revenue Processing Center P.O. Box 643 Trenton, NJ 08646 Date(s) debt was incurred 2017, 2018 and 2019 Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: _ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.20	Nonpriority creditor's name and mailing address United Bankruptcy Services 385 Sheridan Blvd. Denver, CO 80226 Date(s) debt was incurred _ Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Collection Agency fees and/or costs incurred by Receiver Persing Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.21	Nonpriority creditor's name and mailing address Winsec Technologies, LLC 300 Welsh Road Building 4, Suite 155 Horsham, PA 19044 Date(s) debt was incurred _ Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: _ Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.22	Nonpriority creditor's name and mailing address Wm.F. Comly & Sons, Inc. 1825 E. Boston Street Philadelphia, PA 19125-1296 Date(s) debt was incurred _ Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Appraisal fees incurred by Receiver Persing Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,000.00

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Gary F. Seitz, Esquire Gellert Scali Busenkell & Brown, LLC 1628 John F. Kennedy Blvd., Suite 1901 Philadelphia, PA 19103	Line 3.4 <input type="checkbox"/> Not listed. Explain _____	—
4.2	Holly S. Miller, Esquire Gellert Scali Busenkell & Brown, LLC 1628 John F. Kennedy Blvd., Suite 1901 Philadelphia, PA 19103	Line 3.4 <input type="checkbox"/> Not listed. Explain _____	—
4.3	Jeffrey A. Cohen, Esquire Flaster/Greenberg P.C. Commerce Center 1810 Chapel Avenue West Cherry Hill, NJ 08002	Line 3.14 <input type="checkbox"/> Not listed. Explain _____	—

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Last 4 digits of account number, if any

☐ Not listed. Explain _____

5. Add the amounts of priority and nonpriority unsecured claims.

5c.	\$	481,194.65
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Fill in this information to identify the case:

Debtor name Hovatter Friedman Saputelli & Levi, LLP

United States Bankruptcy Court for the: DISTRICT OF NEW JERSEY

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☐ Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

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Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

☐ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

☒ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B). *Property*

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest **Copier Lease**

State the term remaining

List the contract number of any government contract

**Canon Financial Services, Inc.
158 Gaither Drive
Mount Laurel, NJ 08054**

Fill in this information to identify the case:Debtor name **Hovatter Friedman Saputelli & Levi, LLP**United States Bankruptcy Court for the: **DISTRICT OF NEW JERSEY**Case number (if known) **19-31473**☐ Check if this is an amended filing**Official Form 206H
Schedule H: Your Codebtors****12/15**

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.☒ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

*Column 1: Codebtor**Column 2: Creditor***Name****Mailing Address****Name***Check all schedules that apply:***2.1 D. Max Friedman,
Esquire****836 Matlock Drive
Moorestown, NJ 08057****Kenneth & Randi
Friedman**☐ D _____
☒ E/F **3.14**
☐ G _____**2.2 D. Max Friedman,
Esquire****836 Matlock Drive
Moorestown, NJ 08057****State of New Jersey**☐ D _____
☒ E/F **3.19**
☐ G _____**2.3 D. Max Friedman,
Esquire****836 Matlock Drive
Moorestown, NJ 08057****Edward J. Hovatter,
Esquire**☐ D _____
☒ E/F **3.6**
☐ G _____**2.4 D. Max Friedman,
Esquire****836 Matlock Drive
Moorestown, NJ 08057****Internal Revenue
Service**☐ D _____
☒ E/F **3.11**
☐ G _____**2.5 Edward J.
Hovatter, Esquire****9 E. Aberdeen Road
Ocean City, NJ 08226****Bederson LLP**☐ D _____
☒ E/F **3.1**
☐ G _____

Additional Page to List More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.6	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	C. Martino, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.2</u> <input type="checkbox"/> G _____
2.7	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Charles Persing, Receiver	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.4</u> <input type="checkbox"/> G _____
2.8	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Gellert Scali Busenkell & Brown, LLC	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.9</u> <input type="checkbox"/> G _____
2.9	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	HBK CPAs & Consultants	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.10</u> <input type="checkbox"/> G _____
2.10	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Internal Revenue Service	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.11</u> <input type="checkbox"/> G _____
2.11	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	J. Scott Watson, P.C.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.12</u> <input type="checkbox"/> G _____
2.12	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Joseph A. Molinaro, LLC	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.13</u> <input type="checkbox"/> G _____
2.13	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Kenneth & Randi Friedman	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.14</u> <input type="checkbox"/> G _____

Debtor **Hovatter Friedman Saputelli & Levi, LLP**Case number (if known) **19-31473****Additional Page to List More Codebtors**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.14	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	P.C. Support, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.17</u> <input type="checkbox"/> G _____
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2.15	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Stark & Stark	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.18</u> <input type="checkbox"/> G _____
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2.16	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	State of New Jersey	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.19</u> <input type="checkbox"/> G _____
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2.17	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	United Bankruptcy Services	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.20</u> <input type="checkbox"/> G _____
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2.18	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Wm.F. Comly & Sons, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.22</u> <input type="checkbox"/> G _____
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2.19	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	Canon Financial Services, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.3</u> <input type="checkbox"/> G _____
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2.20	Edward J. Hovatter, Esquire	9 E. Aberdeen Road Ocean City, NJ 08226	M&D Bookkeeping & Accounting Services	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.15</u> <input type="checkbox"/> G _____
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2.21	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Bederson LLP	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.1</u> <input type="checkbox"/> G _____
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Debtor **Hovatter Friedman Saputelli & Levi, LLP**Case number (if known) **19-31473****Additional Page to List More Codebtors**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.22	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	C. Martino, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.2</u> <input type="checkbox"/> G _____
2.23	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Charles Persing, Receiver	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.4</u> <input type="checkbox"/> G _____
2.24	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Gellert Scali Busenkell & Brown, LLC	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.9</u> <input type="checkbox"/> G _____
2.25	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	HBK CPAs & Consultants	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.10</u> <input type="checkbox"/> G _____
2.26	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	J. Scott Watson, P.C.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.12</u> <input type="checkbox"/> G _____
2.27	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Joseph A. Molinaro, LLC	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.13</u> <input type="checkbox"/> G _____
2.28	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Kenneth & Randi Friedman	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.14</u> <input type="checkbox"/> G _____
2.29	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	P.C. Support, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.17</u> <input type="checkbox"/> G _____

Debtor **Hovatter Friedman Saputelli & Levi, LLP**Case number (if known) **19-31473****Additional Page to List More Codebtors**

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.30	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Stark & Stark	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.18</u> <input type="checkbox"/> G _____
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2.31	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	United Bankruptcy Services	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.20</u> <input type="checkbox"/> G _____
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2.32	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Wm.F. Comly & Sons, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.22</u> <input type="checkbox"/> G _____
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2.33	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	Canon Financial Services, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.3</u> <input type="checkbox"/> G _____
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2.34	Kimberly Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	M&D Bookkeeping & Accounting Services	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.15</u> <input type="checkbox"/> G _____
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2.35	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Bederson LLP	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.1</u> <input type="checkbox"/> G _____
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2.36	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	C. Martino, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.2</u> <input type="checkbox"/> G _____
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2.37	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Canon Financial Services, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.3</u> <input type="checkbox"/> G _____
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Additional Page to List More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.38	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Charles Persing, Receiver	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.4</u> <input type="checkbox"/> G _____
2.39	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Gellert Scali Busenkell & Brown, LLC	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.9</u> <input type="checkbox"/> G _____
2.40	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	HBK CPAs & Consultants	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.10</u> <input type="checkbox"/> G _____
2.41	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	J. Scott Watson, P.C.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.12</u> <input type="checkbox"/> G _____
2.42	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Joseph A. Molinaro, LLC	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.13</u> <input type="checkbox"/> G _____
2.43	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Kenneth & Randi Friedman	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.14</u> <input type="checkbox"/> G _____
2.44	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	M&D Bookkeeping & Accounting Services	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.15</u> <input type="checkbox"/> G _____
2.45	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	P.C. Support, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.17</u> <input type="checkbox"/> G _____

Debtor **Hovatter Friedman Saputelli & Levi, LLP**

Case number (if known) **19-31473**

Additional Page to List More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.46	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Stark & Stark	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.18</u> <input type="checkbox"/> G _____
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2.47	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	State of New Jersey	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.19</u> <input type="checkbox"/> G _____
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2.48	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	United Bankruptcy Services	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.20</u> <input type="checkbox"/> G _____
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2.49	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Wm.F. Comly & Sons, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.22</u> <input type="checkbox"/> G _____
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2.50	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Edward J. Hovatter, Esquire	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.6</u> <input type="checkbox"/> G _____
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2.51	Marc H. Stofman, Esquire	4 Polo Court Cherry Hill, NJ 08003	Internal Revenue Service	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.11</u> <input type="checkbox"/> G _____
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	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.2.	Debtor v. Yeates, Alvin DJ-135931-17		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.3.	Debtor v. McGonigal DJ-212942-17		Gloucester County Superior Court 1 North Borad Street Woodbury, NJ 08096	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.4.	Debtor v. Shah DJ-165773-17		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.5.	Debtor v. Persiano, Anthony, et al., L-000556-18		Atlantic County Superior Court 5901 Main Street Mays Landing, NJ 08330	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.6.	Debtor v. Procaccini, Massimo L-000650-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.7.	Debtor v. Pickielniak, John DJ-156641-17		Ocean County Superior Court 118 Washington Street Toms River, NJ 08754	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.8.	Debtor v. Famularo, Mario, et al., L-000686-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.9.	Debtor v. Masso, Vincent L-000687-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.10	Debtor v. Madison Ventures, LLC, et al., L-000757-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.11	Kenneth Friedman and Randi Friedman v. Debtor, et al., C-13-18		Camden County Superior Court 101 S. 5th Street Camden, NJ 08103	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

Fill in this information to identify the case:Debtor name **Hovatter Friedman Saputelli & Levi, LLP**United States Bankruptcy Court for the: **DISTRICT OF NEW JERSEY**Case number (if known) **19-31473**☐ Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy****04/19**

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ None.**Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year****From the beginning of the fiscal year to filing date:**From **1/01/2019** to **Filing Date****Sources of revenue**
Check all that apply☐ Operating a business**Tax Returns Not
Filed. Not sufficient
Information in
Receiver's Report**☒ Other**Gross revenue**
(before deductions and
exclusions)**Unknown****For prior year:**From **1/01/2018** to **12/31/2018**☐ Operating a business**Tax Returns Not
Filed. Not sufficient
Information in
Receiver's Report**☒ Other**Unknown****For year before that:**From **1/01/2017** to **12/31/2017**☒ Operating a business☐ Other **Tax Return****\$865,393.00****2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.**Description of sources of revenue****Gross revenue from
each source**
(before deductions and
exclusions)**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
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4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Kenneth and Randi Friedman 836 Matlock Drive Moorestown, NJ 08057 Parents of Partner D. Max Friedman, Esquire	4/11/2019 for \$40,000.00 Unknown dates for a total of \$48,374.15	\$88,374.15	

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☐ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Madison Ventures, LLC	Receiver Persing provided Madison Ventures, LLC with "non-computer equipment" to facilitate a Settlement by and between Kenneth Friedman, Randi Friendman, Madison Ventures, DeFiore Enterprises a/k/a P. DeFiore and the Debtor. Last 4 digits of account number: _____	April 2019	Unknown

Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Debtor v. Rice DJ-212642-17		Gloucester County Superior Court 1 North Borad Street Woodbury, NJ 08096	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.2.	Debtor v. Yeates, Alvin DJ-135931-17		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.3.	Debtor v. McGonigal DJ-212942-17		Gloucester County Superior Court 1 North Borad Street Woodbury, NJ 08096	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.4.	Debtor v. Shah DJ-165773-17		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.5.	Debtor v. Persiano, Anthony, et al., L-000556-18		Atlantic County Superior Court 5901 Main Street Mays Landing, NJ 08330	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.6.	Debtor v. Procaccini, Massimo L-000650-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.7.	Debtor v. Pickielniak, John DJ-156641-17		Ocean County Superior Court 118 Washington Street Toms River, NJ 08754	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.8.	Debtor v. Famularo, Mario, et al., L-000686-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.9.	Debtor v. Masso, Vincent L-000687-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.10	Debtor v. Madison Ventures, LLC, et al., L-000757-18		Burlington County Superior Court 49 Rancocas Road Mount Holly, NJ 08060	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
7.11	Kenneth Friedman and Randi Friedman v. Debtor, et al., C-13-18		Camden County Superior Court 101 S. 5th Street Camden, NJ 08103	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☐ None

Custodian's name and Address	Describe the property	Value
Reciever Charles Persing 347 Mt. Pleasant Avenue West Orange, NJ 07052	Debtor's Books and records Debtor's Account (1 Operating, 2 Trust, 1 Merchant) All client files All office furniture All software and hardware	Unknown
	Case title	Court name and address
	Friedman, et al., v. Debtor, et al.,	Camden County NJ
	Case number	Superior Court
	C-13-18	101 S. 5th Street
	Date of order or assignment	Camden, NJ 08103
	Msy 2018	

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Bielli & Klauder, LLC 1500 Walnut Street Suite 900 Philadelphia, PA 19102		11/13/2019	\$5,000.00
	Email or website address www.bk-legal.com			
	Who made the payment, if not debtor? Edward Hovatter directly as a capital call/capital payment to the Debtor			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

	Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1	Madison Ventures, LLC c/o Mary Williamson Catten, Esquire 3223 Route 38 Mount Laurel, NJ 08054	Receiver Persing used "non computer equipment" to aid in settlement with former landlord.	April 2019	Unknown
	Relationship to debtor Former Landlord			

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

	Address	Dates of occupancy From-To
14.1.	3221 Route 38 Mount Laurel, NJ 08054	Until May 2018

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or

- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☐ No.
☒ Yes. State the nature of the information collected and retained.

The Debtor maintained client files. The client files were in possession of Receiver Persing at the time of filing. These files contain social security numbers, dates of birth, passwords and usernames. The client files also contain original wills, deeds, mortgages and promissory notes.

The Debtor maintained cloud based client recordkeeping called "TABS". The username and password for the TABS systems were in the possession and control of Receiver Persing as of the Petition Date.

Does the debtor have a privacy policy about that information?

- ☒ No
☐ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- ☒ None

Financial Institution name and Address

Last 4 digits of account number

Type of account or instrument

Date account was closed, sold, moved, or transferred

Last balance before closing or transfer

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- ☒ None

Depository institution name and address

Names of anyone with access to it
Address

Description of the contents

Do you still have it?

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
C. Martino, Inc. 72 2nd Avenue Paterson, NJ 07514	Receiver Charles N. Persing 347 Mt. Pleasant Avenue West Orange, NJ 07052	Approximately 68 Boxes of paper files	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Bederson LLP 347 Mt. Pleasant Avenue West Orange, NJ 07052	Receiver Charles N. Persing 347 Mt. Pleasant Avenue West orange, NJ 07052	Numerous Electornic Files Eight (8) Computers Approximately 10 boxes of records.	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Owner's name and address	Location of the property	Describe the property	Value
Various clients of the Debtor	Receiver Charles N. Persing 347 Mt. Pleasant Avenue West Orange, NJ 07052	Original documents such as deeds, wills, mortgages, promossory notes, land use plans, architectural drawings, estatment documents and client files.	Unknown

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No.
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☒ None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
		Dates business existed

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- ☐ None

Name and address	Date of service From-To
26a.1. HBK CPAs & Consultants 220 Lake Drive East Suite 205 Cherry Hill, NJ 08002	January 2015 through May 2018
26a.2. Reciever Charles Persing 347 Mt. Pleasant Avenue West Orange, NJ 07052	May 2018 through date of filing
26a.3. Kimberly Hovatter 9 E. Aberdeen Road Ocean City, NJ 08226	January 2015 through August 2018
26a.4. M&D Bookkeeping & Accounting Services 19 Oleander Court Mount Laurel, NJ 08054	January 2015 through date of filing

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

- ☐ None

Name and address	Date of service From-To
26b.1. HBK CPAs & Consultants 220 Lake Drive East Suite 205 Cherry Hill, NJ 08002	January 2015 through May 2018
26b.2. Reciever Charles Persing 347 Mt. Pleasant Avenue West Orange, NJ 07052	May 2018 through date of filing

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

- ☐ None

Name and address

If any books of account and records are unavailable, explain why

26c.1. **Reciever Charles Persing**
347 Mt. Pleasant Avenue
West Orange, NJ 07052

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None

Name and address**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☐ No

☒ Yes. Give the details about the two most recent inventories.

	Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
27.1	Andrew J. Comply	July 6, 2018	Fair Market Value in Place of \$33,700.00
	Name and address of the person who has possession of inventory records		
	Reciever Charles Persing 347 Mt. Pleasant Avenue West Orange, NJ 07052		

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Reciever Charles Persing	347 Mt. Pleasant Avenue West Orange, NJ 07052	Receiver of the Debtor	zero (0)
Gary W. Levi	c/o Jeffrey Kutzman, Esquire Kurtzman Steady, LLC 38 N. Haddon Avenue Haddonfield, NJ 08033	Limited Partner	Four Percent (4%)
D. Max Friedman	1616 Walnut St. Suite 508 Philadelphia, PA 19103	Limited Partner	Twenty-One Percent (21%)
Edward J. Hovatter	9 E. Aberdeen Road Ocean City, NJ 08226	General Partner	Seventy-Five Percent (75%)

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ No

☐ Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☒ No
☐ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
☐ Yes. Identify below.

Name of the parent corporation

Employer identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
☐ Yes. Identify below.

Name of the pension fund

Employer identification number of the parent corporation

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **December 2, 2019**

Signature of individual signing on behalf of the debtor

Edward J. Hovatter
Printed namePosition or relationship to debtor **Managing Partner****Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?**

- ☒ No
☐ Yes

**United States Bankruptcy Court
District of New Jersey**

In re **Hovatter Friedman Saputelli & Levi, LLP**

Debtor(s)

Case No. **19-31473**

Chapter **7**

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Hovatter Friedman Saputelli & Levi, LLP** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

D. Max Friedman, Esquire
836 Matlock Drive
Moorestown, NJ 08057

Edward J. Hovatter, Esquire
9 E. Aberdeen Road
Ocean City, NJ 08226

Gary W. Levi, Esquire
5 Penny Lane
Medford, NJ 08055

☐ None [Check if applicable]

December 2, 2019

Date

/s/ Nella Bloom, Esquire

Nella Bloom, Esquire

Signature of Attorney or Litigant

Counsel for **Hovatter Friedman Saputelli & Levi, LLP**

Bielli & Klauder, LLC

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Suite 900

Philadelphia, PA 19102

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